

Retailer Prepaid Wireless 9-1-1 Surcharge

INSTRUCTIONS: Use this form to report the prepaid wireless 9-1-1 surcharges collected. Payment by check should be enclosed with this return.

PART 1: RETAILER INFORMATION

Effective March 1, 2022, a seller is required to collect a 9-1-1 surcharge of 6.0% on retail transactions occurring in Michigan for prepaid wireless telecommunication services. According to Public Act 32 of 1986, as amended, a prepaid wireless telecommunication service means “commercial mobile radio service that allows a caller to dial 9-1-1 to access the 9-1-1 system and is paid for in advance and sold in predetermined units or dollars of which the number declines with use in a known amount.”

Seller must disclose to the consumer or separately itemize the 9-1-1 surcharge on an invoice, receipt or other similar document. Seller is not required to collect the surcharge if the wireless services are sold with a prepaid wireless device and the service denominated is 10 minutes or less, or \$5.00 or less.

If the prepaid wireless telecommunications service is sold with one or more products or services for a single, non-itemized price, the 6.0% surcharge will apply to the full retail amount unless:

- 1) The prepaid wireless service amount is disclosed to the consumer at the time of purchase.
- 2) The seller can identify the wireless service price in their records by reasonable and verifiable standards.

If the wireless service price included in a packaged retail sale is determined by either of the above two methods, the 6.0% surcharge applies only to the disclosed or identifiable amount.

PART 2: ACCOUNT INFORMATION

| | | | |
|--|----------------------|--|-------------------|
| Business Name | | ▶ Account Number (Federal Employer Identification Number - FEIN) | |
| Business Address (Street Number, P.O. Box) | | City | State ZIP Code |
| Contact Person | | Contact Telephone Number | |
| ▶ Filing Period Month | ▶ Filing Period Year | Email Address | |

PART 3: RETAILER 9-1-1 SURCHARGE

| | |
|---|------|
| 1. Enter Total Prepaid Wireless Retail Sales subject to surcharge. | ▶ 1. |
| 2. Enter the Prepaid Wireless 9-1-1 Surcharge. Multiply Line 1 by 6.0% (.06)..... | ▶ 2. |
| 3. Enter Allowable Amount the seller may retain. Multiply Line 2 by 2% (.02)..... | ▶ 3. |
| 4. Enter Total Retailer 9-1-1 Surcharge due. Subtract Line 3 from Line 2. Pay this amount. | ▶ 4. |
| 5. Total payment enclosed with this return..... | ▶ 5. |

PART 4: CERTIFICATION

I declare under penalty of perjury that the information on this form is true and complete to the best of my knowledge.

| | | |
|-----------|---------------|------|
| Signature | Email Address | Date |
|-----------|---------------|------|

PART 5: INSTRUCTIONS

Account Information. Complete all requested information. Enter the month and year in which the retail sales reported on the form occurred.

Line 1. Enter total retail transactions amount subject to the prepaid wireless telecommunication service surcharge.

Line 2. Multiply the total prepaid wireless retail sales subject to surcharge (Line 1) by the prepaid wireless surcharge rate of 6.0% (.06).

Line 3. Multiply the prepaid wireless 9-1-1 surcharge (Line 2) by 2% (.02). This amount may be retained by the seller for the costs incurred for the billing and collection of the surcharge.

Line 4. Subtract the allowable retained amount (Line 3) from the surcharge collected (Line 2). This is your payment due.

Line 5. Enter the total payment enclosed with the return. Enter \$0.00 if you are not including payment.

Certification. You must sign and date the return. Please include a contact email address.

Payment. Enclosed payments should be made payable to the State of Michigan. Write your Account Number and “911 Charges” on the front of your payment. A completed copy of Form 5012 and full payment by check, money order, or cashier’s check are due to Treasury within 30 days of the close of each month.

Return Completed Form and Check Payment to:

Michigan Department of Treasury
Special Taxes Division - Misc. Taxes and Fees
PO Box 30781
Lansing, MI 48909

For questions regarding the Retailer’s Prepaid Wireless 9-1-1 Surcharge, call 517-636-0515.